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NOTES/CONMENTS

To Whom It May Concern:

Our March 2004 Statement reflects a charge that we do not believe should apply. It was for \$110.00, an extension fee charge. To our knowledge, no extension was required. A final office action was mailed December 30, 2003, to which a response was timely filed on February 26, 2004. Please conditiour deposit account or advise us why these charges are valid. Heldi M. Bıyanı

Billing Administrator

Ingressia Fisher & Lorenz, P.C.

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